

COMBINED TABLE
2002 PERSONAL PROPERTY VALUATION PERCENT GOOD INDICATORS

(Use 2% as minimum value for Personal Computers & Attached Peripherals that are **in use** and 20% for other asset/asset groups **in use** unless otherwise indicated. Additional depreciation for obsolescence may also apply.)

AGE	YEAR	TREND I	Declining Balance Rate												Computer & Peripherals and High Tech M&E					
			30.0%	28.0%	24.0%	22.0%	20.0%	19.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	7.5%	TREND II	38.5%	30.0%	25.0%	15.0%
		Economic Life (Years)*	4.5	5.0	6.0	6.5	7.5	8.0	8.5	9.5	11.0	13.0	15.5	19.5	21.0		6.0	8.0	10.0	10.0
1	2001	100.0	70.0	72.0	76.0	78.0	80.0	81.0	82.0	84.0	86.0	88.0	90.0	92.0	92.5	100.0	61.5	70.0	75.0	85.0
2	2000	100.6	49.3	52.2	58.1	61.2	64.4	66.0	67.6	71.0	74.4	77.9	81.5	85.1	86.1	92.3	34.9	45.2	51.9	66.7
3	1999	101.1	34.7	37.7	44.4	48.0	51.8	53.7	55.7	59.9	64.3	68.9	73.7	78.7	80.0	79.8	18.6	27.4	33.6	49.0
4	1998	101.7	24.4	27.3	33.9	37.6	41.7	43.8	46.0	50.6	55.6	61.0	66.7	72.9	74.5	66.5	9.5	16.0	21.1	34.7
5	1997	102.9	20.0	20.0	26.1	29.7	33.7	35.9	38.1	43.0	48.4	54.3	60.8	67.8	69.7	57.3	5.0	9.6	13.6	25.4
6	1996	104.9			20.2	23.6	27.5	29.6	31.9	36.9	42.4	48.7	55.7	63.6	65.7	49.9	2.7	5.9	8.9	20.0
7	1995	107.4			15.7	20.0	22.5	24.6	26.8	31.7	37.4	43.9	51.4	59.9	62.2	45.7	2.0	5.0	6.1	
8	1994	109.1			12.1		20.0	20.2	22.3	27.0	32.6	39.2	47.0	56.0	58.5	41.9			5.0	
9	1993	111.0			10.0			20.0	20.0	23.1	28.6	35.1	43.0	52.4	55.0	35.6				
10	1992	113.1								20.0	25.0	31.5	39.4	49.1	51.9	29.3				
11	1991	115.9								22.1	28.4	36.4	46.3	49.2		26.8				
12	1990	119.9								20.0	25.9	33.9	44.1	47.0		24.2				
13	1989	125.2									23.8	31.8	42.3	45.4		22.0				
14	1988	129.1									21.6	29.5	40.2	43.3		20.2				
15	1987	131.2									19.3	27.0	37.6	40.7		18.6				
16	1986	133.3									17.2	24.7	35.1	38.3		17.3				
17	1985	136.0									15.5	22.7	33.0	36.1						
18	1984	138.9									13.9	20.8	31.0	34.1						
19	1983	142.9									12.6	19.3	29.3	32.5						
20	1982	150.9									11.7	18.3	28.5	31.7						
21	1981	164.9									11.3	18.0	28.6	32.1						
22	1980	187.3									11.3	18.4	29.9	33.7						
23	1979	204.2									10.8	18.1	30.0	34.0						
24	1978	220.1									10.2	17.6	29.8	33.9						
25	1977	234.2									10.0	16.8	29.1	33.4						
26	1976	248.4									16.0	28.4	32.7							
27	1975	286.3									16.6	30.1	34.9							
28	1974	327.6									17.1	31.7	36.9							
29	1973	339.8									16.0	30.3	35.4							
30	1972	347.1									14.7	28.5	33.5							
31	1971	359.1									13.7	27.1	32.0							
32	1970	375.7									12.9	26.1	31.0							
33	1969	387.6									12.0	24.7	29.6							
34	1968	401.4									11.2	23.6	28.3							
35	1967	415.3									10.4	22.4	27.1							
36	1966	425.4									10.0	21.1	25.7							
37	1965	430.6										20.0	24.1							
38	1964	434.5											22.5							
39	1963	436.4											20.9							
40	1962	439.8											20.0							

* Economic Life calculated, rounded to the next half year, using Declining Balance Rate and Salvage/Residual value percentage of 20% for all assets except Computer & Peripherals and High Tech M&E with DB Rates above 15.0%, which are calculated at 6.25%. Minimum value percent good factors vary as shown in each column.

If a percent good factor lower than the minimum % good factor is deemed appropriate, a factor may be calculated by multiplying the rate on the depreciation table by the trend factor for the year of acquisition. Example: An asset acquired in 1985 that a 16% depreciation rate is appropriate for indicates a percent good factor of 5.2% times 136.0% for a combined factor/indicator (percent good) of 7.1%.